

For Amnesty Filing Only

Instructions for completing Form ST-103 (The following instructions are valid for this form only.)

1. **Total Sales** – Enter the total sales from activities for the period specified on the form. Do not include any other periods of sales activities. Sales activities include retail, wholesale, manufacturing, and out-of-state sales.
2. **Exemptions/Deductions** – Enter the total amount of exempt sales and/or deductions for the period. Include on this line any bad debts expensed during this reporting period. If you incur bad debt expense that is not written off monthly, you must file a refund claim, form GA-110L, on an annual basis to request any refund related to bad debt deductions.
3. **Taxable Sales** – Subtract Line 2 from Line 1.
4. **Total Tax Due** – Multiply Line 3 by the Current Sales Tax Rate to compute the sales tax due. See the return for the current sales tax rate.
5. **Collection Allowance** – Use this line **only** if you are making a payment on or before the due date. For further information about collection allowances, please refer to the Instructions for Form ST-103. **Does Not Apply**
6. **Use Tax Due** – Use tax is due on any purchase(s) where no sales tax was paid and the property was not held for resale or for another exempt purpose. If an item is (a) removed from inventory for personal use, (b) used as a giveaway, or (c) used as a display model or promotional item not for sale, and no sales tax was paid when purchased, then use tax is due. Multiply your cost by the Current Use Tax Rate. See the return for the current use tax rate.
7. **Interest Due** – Payments made after the due date are subject to interest. Interest is computed from the tax due date to the date payment is made. Interest must be computed on the amount due on Line 6. To calculate interest, multiply the amount due by the annual interest rate and divide the result by 365. **Does Not Apply**
8. **Penalty Due** – Payments made after the due date are subject to a 10 percent penalty. The penalty is 10 percent of the total of Line 4 plus Line 6, or \$5, whichever is greater. **Does Not Apply**
9. **Payment Previously Made** – Enter the total amount paid by EFT for this tax period. If you are filing this return before you have initiated the EFT payment, claim the EFT payment you will be initiating on this line.
10. **Amount Due** – Add Lines 4, 6, 7, and 8 and subtract Lines 5 and 9. Include this amount with your return.

Please do not send cash Make check payable (in U.S. funds) to the Indiana Department of Revenue.

Sales and Use Tax Rates

From Jan. 1, 1983 through Nov. 30, 2002, the sales and use tax rate is 5%.
 From Dec. 1, 2002 through March 31, 2008 the sales and use tax rate is 6%.
 April 1, 2008 and forward the sales and use tax rate is 7%.

ST-103 0915

Sales and Use Tax

State Form 44469

X Authorized Signature _____ S

I declare under penalties of perjury that this is a true, correct and complete return.

Date: _____ Phone: _____

Taxpayer ID Number _____ For Tax Period _____

Due on or Before _____

☐ Check if Amended Filing Status _____INDIANA DEPARTMENT OF REVENUE
P.O. BOX 6030
INDIANAPOLIS, IN 46206-6030

Total Sales 1.

Exemptions/Deductions 2.

Taxable Sales (line 1 - 2) 3.

Total Tax Due (% of line 3) 4.

(Collection Allowance) 5.

Use Tax Due (% X Purchases) 6.

Interest Due (Line 4 + Line 6) X Int Rate 7.

Penalty Due 8.

Payment Previously Made (EFT) 9.

Amount Due

(Add Lines 4 + 6 + 7 + 8 minus 5 & 9) 10.

Does Not Apply

Does Not Apply

Does Not Apply



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